

**Maine Revised Statutes**  
**Title 32: PROFESSIONS AND OCCUPATIONS**  
**Chapter 113: PRACTICE OF PUBLIC**  
**ACCOUNTANCY HEADING: PL 1987, c. 489, §2 (new)**

**§12273-A. DENIAL OR REFUSAL TO RENEW LICENSE; DISCIPLINARY ACTION**

In addition to the grounds enumerated in Title 10, section 8003, subsection 5-A, paragraph A, the board may deny a license, refuse to renew a license or impose the disciplinary sanctions authorized by Title 10, section 8003, subsection 5-A for: [ 2007, c. 402, Pt. Z, §20 (NEW) . ]

**1. Loss of authority in other state.** Cancellation, revocation, suspension or refusal to renew authority to engage in the practice of public accountancy in any other state for any cause;

[ 2007, c. 402, Pt. Z, §20 (NEW) . ]

**2. Failure to maintain compliance.** Failure, on the part of an applicant or a licensee to maintain compliance with the requirements for issuance or renewal of that license or to report the changes to the board required by section 12252, subsection 6;

[ 2009, c. 242, §23 (AMD) . ]

**3. Revocation or suspension of right to practice.** Revocation or suspension of the right to practice before any state or federal agency;

[ 2007, c. 402, Pt. Z, §20 (NEW) . ]

**4. Dishonesty, fraud, gross negligence, failure to file.** Dishonesty, fraud or gross negligence in the practice of public accountancy or in the filing or failure to file the licensee's own income tax returns;

[ 2007, c. 402, Pt. Z, §20 (NEW) . ]

**5. Fraud.** Performance of any fraudulent act while holding a license issued under this chapter or a certificate or license issued under prior law; and

[ 2009, c. 242, §24 (AMD) . ]

**6. Adverse conduct.** Any conduct reflecting adversely upon the licensee's fitness to engage in the practice of public accountancy.

[ 2007, c. 402, Pt. Z, §20 (NEW) . ]

**SECTION HISTORY**

2007, c. 402, Pt. Z, §20 (NEW). 2009, c. 242, §§23, 24 (AMD).

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